IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 188 OF 1990.

The Cmmissioner of Income-tax,
Bombay City-II, Bombay. ... Applicant.

V/s.

Dr.Bharat R. Patel .. Respondent.

Shri Ashok Kotangale for the applicant.

Shri D.A. Dubey i/b S. Bhattacharya for the respondents.

CORAM : V.C.DAGA AND A.S.AGUIAR, JJ.

DATED : 18th July 2005.

P.C. :

. By this reference under section 256 of the Income-tax Act, 1961, the Income Tax Appellate Tribunal has referred the following questions of law for the opinion of this Court:

1. Whether, on the facts and in the circumstances of the case, the Appellate Tribunal was right in allowing the assessee's claim of investment allowance in respect of the X-ray machine installed by the assessee, who is an Orthopaedic Surgeon?

. For the reasons recorded by us in our judgment dated 1st July 2005 passed in Income Tax

Reference No.397 of 1988 (**C.I.T. vs. M/s Pithwa Engg.Works**), wherein we have relied upon decision of this Court in the case of **C.I.T. vs. Camco Colour Co.** (2002) 254 ITR 565, we do not think it necessary to answer the reference made to this Court for the Assessment Year 1982-83, having negligible tax effect. Even otherwise, the aforesaid issue is covered by the judgments of this Court in the case of **Insight Diagnostic and Oncological Research Institute P.Ltd vs. Deputy Commissioner of Income-tax (2003) 262 ITR 41** and in the case of **Commissioner of Income-tax vs. Prudential Management and Services P.Ltd. (2001) 250 ITR 136.** Accordingly, reference stands returned unanswered with no order as to costs.

(A.S.AGUIAR, J.) **(V.C.DAGA, J.)**